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May 9, 2014

VIA EMAIL

Hon. Leslie G. Foschio, U.S.M.J.
 United States District Court
 Western District of New York
 2 Niagara Square
 Buffalo, New York 14202

Re: Hallmark v. Cohen & Slamowitz, LLP, et al.
Civil Action No.: 11-cv-0842

Dear Judge Foschio:

This firm represents defendant Cohen & Slamowitz, LLP ("C&S") relevant to the above referenced matter. Presently pending before Your Honor is C&S's motion for reconsideration and for a protective order (Document No. 190) regarding the Court's order requiring the production of audited financial statements. Pursuant to my discussion with Sandra Wilson, I am enclosing a declaration of counsel containing the following financial documents on behalf of C&S:

- 2011 Financial Statements and Supplementary Information for C&S (C&S001022-001041);
- 2011 Consolidated Financial Statements and Consolidating Supplementary Information for C&S (C&S001042-001068);

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- 2012 Financial Statements and Supplementary Information for C&S (C&S001069-001088); and
- 2012 Consolidated Financial Statements and Consolidating Supplementary Information for C&S (C&S 001089-001115)

It is requested that the enclosed declaration and corresponding attachments be filed under seal in relation to the motion for reconsideration (Number 190).

The foregoing financial statements were served upon counsel in this matter subject to the ordered Stipulation of Confidentiality (Document No. 193). These documents were generally referenced within C&S's initial moving papers and C&S incorporates the materials as part of its submission and will reference the same in furtherance of its reply as they reflect the net worth of C&S and are further relevant to the pending application. They were not previously served as the Confidentiality Order had been submitted but not yet ordered.

During the April 2, 2014 oral arguments in this matter, it was ordered that financial documents would be subject to the confidentiality agreement. (See April 2, 2014 transcript, pp.104-105.) As these materials reflect the financials of C&S for 2011 and 2012, have been designated by C&S as confidential and have been ordered subject to the Stipulation of Confidentiality, it is respectfully requested that the attached declaration with exhibits be entered under sealed pursuant to Local Civil Rule 5.3(b) and that any submissions referencing the specific financial information contained therein may also be made under seal. If the Court requires that C&S file an independent motion to seal, it is respectfully requested the motion for reconsideration be adjourned to allow for such an application.

Very truly yours,

CONNELL FOLEY LLP

/s/ Andrew C. Sayles

Andrew C. Sayles

Encl.

cc: Brian Bromberg, Esq.
Thomas Leghorn, Esq.